TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1443 - HB 1633

March 5, 2009

SUMMARY OF BILL: Authorizes private collectors to sell, purchase or exchange commemorative liquor bottles under certain circumstances without being required to register as a liquor wholesaler or retailer.

ESTIMATED FISCAL IMPACT:

Increase State Revenue - Not Significant

Increase Local Revenue - Not Significant

Assumption:

• Any increase in state and local revenue due to increased tax collections is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director

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